UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF NORTH CAROLINA GREENSBORO DIVISION

In Re: JOYCE PHILLIPS,)	Case # 19-10019 C-13G
	Debtor.)	
)	

OBJECTION TO PROOF OF CLAIM

NOW COMES the Debtor, by and through counsel, and hereby moves the Court to enter an order sustaining an objection to the proof of claim (Claim # 4) by the Internal Revenue Service (the "IRS"). In support hereof, the Debtor shows unto the Court the following:

- 1. The Debtor filed a Chapter 13 bankruptcy petition on January 9, 2019.
- 2. On or about March 5, 2019 the IRS filed a proof of claim in this matter claiming that the IRS is owed \$20,348.25 (the "proof of claim"). Of this amount, the IRS claims that \$7,812.34 is entitled to priority pursuant to 11 U.S.C. 507(a)(8). These taxes are amounts indicated as due for calendar tax years 2013 2015, and 2018 and the claim filed by the IRS also indicates that the IRS has not received tax returns for each of the years indicated.
- 3. The Debtor has now prepared and filed returns for tax years 2013, 2014, 2015 and 2018. These returns do not indicate any taxes are owed for any of the years indicated above.
- 4. Based upon the recently filed returns, the Debtor believes that she owes no taxes debt and the claim of the IRS should be denied in its entirety.

WHEREFORE, the Debtor prays the Court enter an order as follows:

1. Finding the objection should be sustained and the claim of the Internal Revenue Service be denied in its entirety and for such other and further relief as the Court deems fit and proper.

This the 23rd day of April, 2019.

by: /s/ Phillip E. Bolton
Phillip E. Bolton SB 12326
Attorney for Debtor
622-C Guilford College Rd.
Greensboro, NC 27409

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CERTIFICATE OF SERVICE

The undersigned attorney hereby certifies that he served the attached document(s) below upon the parties listed below by causing said document(s) to be deposited in a post-paid, properly addressed wrapper in a post office or official depository under the exclusive care and custody of the United States Postal Service and/or by electronic means as allowed by the Court.

This the 23rd day of April, 2019.

by: /s/ Phillip E. Bolton
Phillip E. Bolton
Attorney for Debtor(s)
NC Bar#12326

Bolton Law Group, PA 622-C Guilford College Rd. Greensboro, NC 27409

DOCUMENT(S) SERVED: Objection to IRS Proof of Claim

ELECTRONICALLY SERVED ON: William P. Miller United States Bankruptcy Administrator 101 S. Edgeworth St. Greensboro, NC 27401

Anita Jo Kinlaw Troxler Chapter 13 Trustee PO Box 1720 Greensboro, NC 27402-1720

SERVED BY US POSTAL SERVICE ON: Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346 William P. Barr Attorney General of the United States 950 Pennsylvania Avenue NW Washington, DC 20530-0001

United States Attorney's Office Middle District of North Carolina 101 S. Edgeworth Street, 4th Floor Greensboro, NC 27401

Internal Revenue Service Attn: Julie Newby 4905 Koger Blvd. Suite 102, MS 9 Greensboro, NC 27407-2734